

This document has been electronically entered in the records of the United States Bankruptcy Court for the Southern District of Ohio.

IT IS SO ORDERED.

Dated: December 31, 2013



Charles M. Caldwell
Charles M. Caldwell
United States Bankruptcy Judge

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF OHIO
EASTERN DIVISION**

In the Matter of: : Case No. 12-56786
:
Randall A. Colucci : Chapter 7
:
Debtor. : Judge Charles M. Caldwell

**AGREED ORDER SUSTAINING TRUSTEE'S OBJECTION TO
CLAIM NO. 5 OF THE OHIO DEPARTMENT OF TAXATION**

(Related Doc. #71)

This matter came before the Court upon the objection by the Trustee to Claim No. 5 of the Ohio Department of Taxation. The Court finds that the parties have agreed to the allowance of the claim as stated in this Agreed Order. It is, therefore,

ORDERED that Claim No. 5 of the Ohio Department of Taxation is allowed as a priority tax claim in the amount of \$4,722.57, as a general unsecured claim in the amount of \$9,521.60 and as an unsecured penalty claim subordinated under 11 U.S.C. §726(a)(4) in the amount of \$4,977.01.

IT IS SO ORDERED.

APPROVED:

/s/ William B. Logan Jr.

William B. Logan Jr. 0019290
Case Attorney for William B. Logan Jr., Trustee
LUPER NEIDENTHAL & LOGAN
50 West Broad Street, Suite 1200
Columbus, Ohio 43215-3374
614/221-7663 Fax 866/345-4948
wlogan@LNLattorneys.com

ATTORNEY GENERAL OF OHIO

/s/ Brian M. Gianangeli

Charles A. Mifsud 0070498
Brian M. Gianangeli 0072028
THE LAW OFFICE OF CHARLES MIFSUD, LLC
Special Counsel to the Attorney General
Attorney for the State of Ohio, Department of Taxation
6305 Emerald Parkway
Dublin, Ohio 43016
614/224-8313 fax: 614/389-2294
bgianangeli@mifsudlaw.com

Copies to: Default List and Additional Parties

- Pamela Arndt (electronic service)
- Mary Anne Wilsbacher (electronic service)
- Brian M Gianangeli (electronic service)

Recovery Management Systems Corporation
25 S.E. 2nd Avenue, Suite 1120
Miami, FL 33131-1605

Ohio Department of Taxation
30 E. Broad St.
Columbus, OH 43215

Attorney General of the State of Ohio
Collection Enforcement
150 E. Gay St., 21st Fl.
Columbus, OH 43215

Rebecca L. Daum, Esq.
Attorney - Bankruptcy Division
Ohio Department of Taxation
P.O. Box 530
Columbus, OH 43216-0530

U.S. Attorney General
Main Justice Bldg., Rm. 5111
10th and Constitution Ave., NW
Washington, D.C. 20530

U.S. Attorney—Columbus
303 Marconi Blvd., Ste. 200
Columbus, OH 43215

GE Capital Retail Bank
c/o Recovery Management Systems Corporat
25 SE 2nd Avenue, Suite 1120
Miami, FL 33131-1605

###